Thereby certify that this correspondence is being deposited with the United States Postal Service as First Class Mail in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on September 28, 2004. John T. Keller

John J. Kelly, Jr.

Reg. No.: 29,182

Examiner

Ula C. Ruddock

Art Unit

1771

Docket No.:

11728/3

OK to enter 0K 26-04 UCR IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant

T. MATSUI et al.

Serial No.

09/980,701

Filed

November 2, 2001

For

THERMALLY INSULATING MATERIAL HAVING EXCELLENT DURABILITY AND METHOD FOR PRODUCTION THEREOF, AND USE THEREOF AND

METHOD FOR EXECUTION THEREOF

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

SECOND AMENDMENT UNDER RULE 116

SIR:

This amendment is responsive to the Advisory Action mailed July 15, 2004, and the Office Action mailed March 31, Entry of the present amendment and reconsideration of the above-identified patent application, as amended, is respectfully requested.

A petition for an extension of time and a Notice of Appeal accompanies this amendment.

It is submitted that the present amendment places the application in condition for allowance.